

SB207 ENROLLED



1 H9J086-2

2 By Senators Price, Gudger, Williams, Scofield, Livingston,
3 Givhan, Melson, Elliott, Allen, Jones, Orr, Hovey, Carnley,
4 Chambliss, Hatcher, Coleman-Madison, Kelley, Bell, Figures,
5 Stewart, Chesteen, Sessions, Weaver, Roberts, Singleton,
6 Waggoner

7 RFD: State Governmental Affairs

8 First Read: 12-Apr-23

9 2023 Regular Session



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1 Enrolled, An Act,

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4 Relating to taxation; to amend Section 40-18-140, Code
5 of Alabama 1975, to provide an income tax refund check-off for
6 a contribution to the State Parks Division of the Department
7 of Conservation and Natural Resources, the Department of
8 Mental Health, or the Alabama Medicaid Agency.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

10 Section 1. Section 40-18-140, Code of Alabama 1975, is
11 amended to read as follows:

12 "§40-18-140

13 (a) (1) Each Alabama resident individual income taxpayer
14 desiring to contribute to any of the programs listed in
15 subsection (b) may designate an amount of his or her refund,
16 rounded off in whole dollars, in an appropriate box on the
17 state income tax return form, to be credited to the program.

18 (2) All future check-offs, duly enacted by the
19 Legislature subsequent to April 17, 2006, shall be accorded an
20 appropriate box on the state income tax return forms, subject
21 to the terms and conditions prescribed herein, without the
22 requirement that they be added by amendment to this section.

23 (b) Contributions received for the following authorized
24 charitable and nonpolitical income tax check-off recipients,
25 less costs of administration to the Department of Revenue not
26 to exceed five percent, shall be distributed and appropriated
27 as provided herein:

28 (1) Contributions to the Alabama Aging Program shall be



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29 deposited with the State Treasurer into the Alabama Senior
30 Services Trust Fund for preserving, protecting, perpetuating,
31 and enhancing the abilities of aging citizens to remain
32 independent, under the auspices of the Department of Senior
33 Services.

34 (2) Contributions to the Arts Development Fund shall be
35 deposited into the General Fund of the State Treasury, to be
36 appropriated to the Council on the Arts and Humanities to fund
37 grants to tax exempt organizations or associations to
38 encourage development of high quality and artistically
39 significant arts activities or cultural facilities in local
40 areas and shall be distributed in accordance with Article 3,
41 commencing with Section 41-9-40, Chapter 9, Title 41.

42 (3) Contributions to Alabama Nongame Wildlife Program
43 shall be deposited in the Alabama Nongame Wildlife Fund in the
44 State Treasury to the credit of the Game and Fish Fund to be
45 used exclusively for purposes of preserving, protecting,
46 perpetuating, and enhancing nongame wildlife in this state.
47 Nothing contained herein shall be construed to give any rights
48 of condemnation to the Department of Conservation and Natural
49 Resources.

50 (4) Contributions to the Children's Trust Fund shall be
51 deposited with the State Treasurer into the State Child Abuse
52 and Neglect Prevention Board Operations Fund, as provided for
53 under Section 26-16-30.

54 (5) Contributions to the Alabama Veterans' Program
55 shall be deposited in the State Treasury to the credit of the
56 Department of Veterans' Affairs to be used exclusively for



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57 purposes of providing nursing home and health care for aged
58 and disabled veterans in this state.

59 (6) Contributions to the Alabama Indian Children's
60 Scholarship Fund shall be deposited with the State Treasurer
61 for distribution to the Alabama Indian Affairs Commission for
62 educational scholarships.

63 (7) Contributions to the Penny Trust Fund shall be
64 deposited with the State Treasurer for distribution according
65 to Section 41-15A-2.

66 (8) Contributions to the Foster Care Trust Fund,
67 established under Sections 38-10-50 and 38-10-51, shall be
68 deposited with the State Treasurer to be continuously
69 appropriated to the Department of Human Resources to assist
70 all children in temporary or permanent custody in foster care.

71 (9) Contributions designated for mental health on the
72 Alabama state resident individual income tax return shall be
73 deposited with the State Treasurer and shall be distributed
74 equally to the Alliance for the Mentally Ill of Alabama and to
75 the Mental Health Consumers of Alabama.

76 (10) Contributions to the Alabama Breast and Cervical
77 Cancer Research Program shall be deposited with the State
78 Treasurer and distributed to the University of Alabama at
79 Birmingham, which shall implement and administer the program.

80 (11) Contributions to the Neighbors Helping Neighbors
81 Fund shall be deposited with the State Treasurer for
82 distribution by the Department of Economic and Community
83 Affairs for weatherization assistance as provided for under
84 Article 6, commencing with Section 41-23-100, Chapter 23,



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85 Title 41.

86 (12) Contributions to the Alabama 4-H Club Foundation,
87 Incorporated, shall be deposited with the State Treasurer and
88 distributed to the Alabama 4-H Club Foundation, Incorporated.

89 (13) Contributions to the Alabama Organ Center Donor
90 Awareness Fund shall be deposited with the State Treasurer for
91 distribution to the fund.

92 (14) Contributions to the Alabama National Guard
93 Foundation, Incorporated, shall be deposited with the State
94 Treasurer for distribution to the fund.

95 (15) Contributions to the Cancer Research Institute
96 shall be deposited with the State Treasurer for distribution
97 to the institute.

98 (16) Contributions to the Alabama State Historic
99 Preservation Fund shall be deposited with the State Treasurer
100 for distribution to the fund, as provided for in Section
101 41-9-255.

102 (17) Contributions to the Archives Services Fund shall
103 be deposited with the State Treasurer for distribution to the
104 fund as provided for in Section 41-6-76.

105 (18) Contributions to the Alabama Firefighters Annuity
106 and Benefit Fund shall be deposited with the State Treasurer
107 for distribution to the fund.

108 (19) Contributions to VOCAL's Victims of Violence
109 Assistance shall be deposited with the State Treasurer for
110 distribution to Victims of Crime and Leniency, Inc. (VOCAL).

111 (20) Contributions, beginning in the 2015 tax year, to
112 the Children First Trust Fund shall be deposited with the



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113 State Treasurer for distribution to the trust fund.

114 (21) Contributions, beginning in the 2015 tax year, to
115 the USS Alabama Battleship Commission.

116 (22) Contributions, beginning in the 2018 tax year, to
117 the Alabama State Veterans Cemetery at Spanish Fort
118 Foundation, Incorporated.

119 (23) Contributions, beginning in the 2024 tax year, to
120 the State Parks Division of the Department of Conservation and
121 Natural Resources shall be deposited with the State Treasurer
122 for distribution to the department.

123 (24) Contributions, beginning in the 2024 tax year, to
124 the Department of Mental Health shall be deposited with the
125 State Treasurer for distribution to the department.

126 (25) Contributions, beginning in the 2024 tax year, to
127 the Alabama Medicaid Agency shall be deposited with the State
128 Treasurer for distribution to the agency.

129 (c) In the event that three years after adoption, a
130 check-off authorized under subsection (b) or subdivision (2)
131 of subsection (a) fails to achieve average annual gross
132 contributions of seven thousand five hundred dollars (\$7,500)
133 for a subsequent three-year period, its name will be dropped
134 from the state income tax return forms for the succeeding tax
135 year and its original authorization shall be effectively
136 repealed."

137 Section 2. This act shall become effective on the
138 first day of the third month following its passage and
139 approval by the Governor, or its otherwise becoming law.



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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB207
Senate 25-Apr-23
I hereby certify that the within Act originated in and passed
the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 25-May-23

By: Senator Price